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10. (New) A gel or a transparent or translucent migroemulsion of the oil-in-water type having an aqueous phase and an oil phase, neither of which comprises polymeric viscosity enhancers or constituents that are substantially volatile at temperatures of 75 °C or less, and comprising:

-an oil phase having at least one phospholipid and at least one O/W emulsifier and optionally, at least one W/O emulsifier, an aqueous phase, -

wherein amounts of each of the phases are mixed with each other to obtain a viscous microemulsion or get in a form permitting alteration of the get's or microemulsion's viscosity by adding additional amounts of the aqueous phase with mixing, and wherein

the phases optionally comprising auxiliaries, additives, active ingredients or combinations thereof.

11. (New) The gel or microemulsion of claim 10, wherein the at least one phospholipid is a lecithin, a phosphatidylcholine, a phosphatidylethanlolamine, a phosphatidylserine, phosphoinositide, a lysolecithin, a lysophosphatidylcholine, a lysophosphatidylethanlolamine, a lysophosphatidylserine, a lysophosphoinositide, a phosphatidic acid, or a cardiolipin, a plasmalogen, a phosphosphingolipids, a sphingolipid, or a mixture comprising one or more thereof.

12. (New) The gel or microemulsion of claim 11, wherein the at least one phospholipid is a diacyl, dialkyl, or alkyl/acyl phospholipid.

13. (New) The gel or microemulsion of claim 11, wherein the at least one phospholipid is a phosphatidylethanolamine, and said phosphatidylethanolamine is N-acylated.

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14. (New) The gel or microemulsion of claim 10, wherein the phospholipid content is 0.1% to 50%; the O/W emulsifier is 0.1% to 70%, and the oil phase is 5% to 90%, each weight ratio being based on the total weight of the microemulsion.

15. (New) A process for the preparation of a gel or a transparent or translucent microemulsion of the oil-in-water (O/W) type, comprising the steps of:

preparing an oil phase, wherein the oil phase is composed of substantially non-volatile constituents, comprising at least one phospholipid and at least one O/W emulsifier and optionally at least one W/O emulsifier; optionally with additional constituents,

preparing an aqueous phase, optionally with additional constituents,

contacting an amount of the aqueous phase with the oil phase, and mixing, wherein the resulting mixture increases in viscosity, and

adding additional amounts of the aqueous phase to reduce the viscosity.

16 (New). The process of claim 15, wherein the O/W emulsifier and the optionally added W/O emulsifier, are added independently of the addition of the oil phase and during the mixing of the aqueous and oil phases.

17 (New). The process of claim 15, wherein the O/W emulsifier and the optionally added W/O emulsifier, are added after the viscous microemulsion or gel is prepared.

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aqueous phase and oil phase is heated separately from the other to at least 60 °C prior to contacting and mixing of the phases.

the oil phase are mixed together gradually, or in a dropwise fashion, wherein at least one of the phases is at a temperature of at least 60 °C.

20 (New). The process of claim 15, wherein the aqueous phase and oil phase are heated separately, and rapidly intermixed.

Please amend claims 3-9 as follows.

- 3. (Amended) A hair gel, shower gel, or skin gel comprising the gel of claim 10 or 15.
 - 4. (Amended) The gel or microemulsion as claimed in claim 10 or 15 further comprising deodorants or antiperspirants.
 - 5. (Amended)The gel or microemulsion as claimed in claim 10 or 15, further comprising a UVA and/or UVB filter substance.
 - 6: (Amended) The gel or microemulsion as claimed in claim 10 or 15 further comprising antioxidants.
 - 7: (Amended) The gel or gel or microemulsion as claimed in claim 10 or 15 further comprising a cosmetic cleansing preparation.
 - 8. (Amended) The gel or microemulsion as claimed in claim 10 or,15 further comprising a haircare composition.

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